

## UNITED STATES DISTRICT COURT

for the

Eastern District of Michigan

Southern Division

Case:2:19-cv-12608

Judge: Hood, Denise Page

MJ: Grand, David R.

Filed: 09-05-2019 At 02:29 PM

CMP SIKORA v INTERNAL REVENUE SERVI

CE (sk)

Joseph A. Sikora

Plaintiff(s)

(Write the full name of each plaintiff who is filing this complaint. If the names of all the plaintiffs cannot fit in the space above, please write "see attached" in the space and attach an additional page with the full list of names.)

-v-

Internal Revenue Service

Defendant(s)

(Write the full name of each defendant who is being sued. If the names of all the defendants cannot fit in the space above, please write "see attached" in the space and attach an additional page with the full list of names.)

## COMPLAINT AND REQUEST FOR INJUNCTION

## I. The Parties to This Complaint

## A. The Plaintiff(s)

Provide the information below for each plaintiff named in the complaint. Attach additional pages if needed.

Name	Joseph A. Sikora
Street Address	19615 Bethel Church
City and County	Manchester, Washtenaw County
State and Zip Code	Michigan, 48158
Telephone Number	517-554-0745
E-mail Address	jajasikora@gmail.com

## B. The Defendant(s)

Provide the information below for each defendant named in the complaint, whether the defendant is an individual, a government agency, an organization, or a corporation. For an individual defendant, include the person's job or title (if known). Attach additional pages if needed.

## Defendant No. 1

Name	Internal Revenue Service
Job or Title ( <i>if known</i> )	Campus Collection, Andover Withholding Compliance Unit
Street Address	310 Lowell Street, stop 837
City and County	Andover, Essex County
State and Zip Code	MA, 01810
Telephone Number	1-855-839-2235
E-mail Address ( <i>if known</i> )	

## Defendant No. 2

Name	
Job or Title ( <i>if known</i> )	
Street Address	
City and County	
State and Zip Code	
Telephone Number	
E-mail Address ( <i>if known</i> )	

## Defendant No. 3

Name	
Job or Title ( <i>if known</i> )	
Street Address	
City and County	
State and Zip Code	
Telephone Number	
E-mail Address ( <i>if known</i> )	

## Defendant No. 4

Name	
Job or Title ( <i>if known</i> )	
Street Address	
City and County	
State and Zip Code	
Telephone Number	
E-mail Address ( <i>if known</i> )	

## II. Basis for Jurisdiction

Federal courts are courts of limited jurisdiction (limited power). Generally, only two types of cases can be heard in federal court: cases involving a federal question and cases involving diversity of citizenship of the parties. Under 28 U.S.C. § 1331, a case arising under the United States Constitution or federal laws or treaties is a federal question case. Under 28 U.S.C. § 1332, a case in which a citizen of one State sues a citizen of another State or nation and the amount at stake is more than \$75,000 is a diversity of citizenship case. In a diversity of citizenship case, no defendant may be a citizen of the same State as any plaintiff.

What is the basis for federal court jurisdiction? *(check all that apply)*

Federal question  Diversity of citizenship

Fill out the paragraphs in this section that apply to this case.

### A. If the Basis for Jurisdiction Is a Federal Question

List the specific federal statutes, federal treaties, and/or provisions of the United States Constitution that are at issue in this case.

5<sup>th</sup> & 14<sup>th</sup> Amendments to the U.S. Constitution, Enoch v. Williams Pack. & Nav. Co., 370 U.S. 1; 82 Sup. Ct. 1128(1962), Thornton v. U.S., 493 F.2d 164(3<sup>rd</sup> Cir. 1974), Reisman v. Caplin, 375 U.S. 440 (1964), Long v. IRS, 693 F.2d 907, 910 (9<sup>th</sup> Cir. 1982), Brushaber v. Union Pacific R.R., 240 U.S. 1 (1916), Flint v. Stone Tracy Co., 220 U.S. 107 (1911), Redfield v. Fisher, 135 Or. 180, 292, P. 813, 819 (Ore. 1930), Cary v. Bellingham, 41 Wn.2d 468, 250 P.2d 114 (1952), Jack Cole v. MacFarland, 337 S.W.2d 453, 455-56 (Tenn. 1960), 28 U.S.C. ch. 85 sec.; 1331, 1340, 1343, 42 U.S.C. ch. 21 sec.; 1983, 1985, 26 U.S.C. sec.; 61, 83(a), 18 U.S.C. ch. 31 sec. 641, 18 U.S.C. sec. 241, 18 U.S.C. ch. 63 sec. 1341

### B. If the Basis for Jurisdiction Is Diversity of Citizenship

#### 1. The Plaintiff(s)

##### a. If the plaintiff is an individual

The plaintiff, (name) Joseph A. Sikora \_\_\_\_\_, is a citizen of the State of (name) Michigan \_\_\_\_\_.

##### b. If the plaintiff is a corporation

The plaintiff, (name) \_\_\_\_\_, is incorporated under the laws of the State of (name) \_\_\_\_\_, and has its principal place of business in the State of (name) \_\_\_\_\_.

*(If more than one plaintiff is named in the complaint, attach an additional page providing the same information for each additional plaintiff.)*

#### 2. The Defendant(s)

##### a. If the defendant is an individual

The defendant, (name) \_\_\_\_\_, is a citizen of

the State of *(name)* \_\_\_\_\_

*(foreign nation)* \_\_\_\_\_

Or is a citizen of \_\_\_\_\_

b. If the defendant is a corporation

The defendant, *(name)* Internal Revenue Service, is incorporated under the laws of the State of *(name)* Washington D.C., and has its principal place of business in the State of *(name)* Washington D.C.

Or is incorporated under the laws of *(foreign nation)* \_\_\_\_\_, and has its principal place of business in *(name)* \_\_\_\_\_

*(If more than one defendant is named in the complaint, attach an additional page providing the same information for each additional defendant.)*

3. The Amount in Controversy

The amount in controversy—the amount the plaintiff claims the defendant owes or the amount at stake—is more than \$75,000, not counting interest and costs of court, because *(explain)*:

the compulsory restraint of the plaintiff's income will cause; irreparable damages to his ability to maintain a reasonable lifestyle, Maintain his Homestead/ place of residence, furthermore, put plaintiff's ability to maintain his employment in certain jeopardy

**III. Statement of Claim**

Write a short and plain statement of the claim. Do not make legal arguments. State as briefly as possible the facts showing that each plaintiff is entitled to the injunction or other relief sought. State how each defendant was involved and what each defendant did that caused the plaintiff harm or violated the plaintiff's rights, including the dates and places of that involvement or conduct. If more than one claim is asserted, number each claim and write a short and plain statement of each claim in a separate paragraph. Attach additional pages if needed.

A. Where did the events giving rise to your claim(s) occur?

Plaintiff's place of employment; Ford Motor Company, Dearborn Truck Final Assembly Plant, 3001 Miller Rd. Dearborn, MI 48120

B. What date and approximate time did the events giving rise to your claim(s) occur?

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January 6<sup>th</sup> 2019 to present

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C. What are the facts underlying your claim(s)? (For example: *What happened to you? Who did what? Was anyone else involved? Who else saw what happened?*)

Plaintiff's Federal Income Tax Withholdings amount was increased by the IRS, WITHOUT; plaintiff's permission, the use of a form W4, a Hearing, an Assessment,

nor a signed court order from a Judge of competent jurisdiction.

Numerous attempts to correct the Federal Income Tax Withholdings at the employer (Ford Motor Company) have been made, a call to the Internal Revenue Service Withholding Compliance Unit requesting a release from the 2800C "Lock In" letter issued by them, was denied and a request was issued by plaintiff for the reason a hearing was never called for (in copy), nor an assessment done before the issuance of the "Lock In" letter, Grace Caso employee # 173964 cited the Treasury Regulations used to force the wrongful increase of the Withholdings

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#### IV. Irreparable Injury

Explain why monetary damages at a later time would not adequately compensate you for the injuries you sustained, are sustaining, or will sustain as a result of the events described above, or why such compensation could not be measured.

Plaintiff, is at a financial deficit due to the compulsory distraint of his income/wages, at risk of loosing his assests that cannot be replaced at present value on a later date; homestead/ place of residence, vehicle, job, and reasonable expectation of maintaining a lifestyle here onto

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#### V. Relief

State briefly and precisely what damages or other relief the plaintiff asks the court to order. Do not make legal arguments. Include any basis for claiming that the wrongs alleged are continuing at the present time. Include the amounts of any actual damages claimed for the acts alleged and the basis for these amounts. Include any punitive or exemplary damages claimed, the amounts, and the reasons you claim you are entitled to actual or punitive money damages.

A request for an immediate injunction upon the wrongful withholdings on Plaintiff's paycheck/ income/ wages, a return of the Federal Income Tax Withholdings to the last signed W4 by Plaintiff entered at the employer (Ford Motor Company), a return of the sum of wrongfully collected income from the IRS at the rate of \$850 a month starting from January 2019 added up until the point of injunction should occur, further more, punitive damages in the amount of \$1.5 million shall be claimed for recompense due to the lack of ability to use the funds not available from this wrongful action on the ability to maintain a reasonable expectation of a lifestyle and potential loss of employment from this process

## VI. Certification and Closing

Under Federal Rule of Civil Procedure 11, by signing below, I certify to the best of my knowledge, information, and belief that this complaint: (1) is not being presented for an improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation; (2) is supported by existing law or by a nonfrivolous argument for extending, modifying, or reversing existing law; (3) the factual contentions have evidentiary support or, if specifically so identified, will likely have evidentiary support after a reasonable opportunity for further investigation or discovery; and (4) the complaint otherwise complies with the requirements of Rule 11.

### A. For Parties Without an Attorney

I agree to provide the Clerk's Office with any changes to my address where case-related papers may be served. I understand that my failure to keep a current address on file with the Clerk's Office may result in the dismissal of my case.

Date of signing:

Sept. 5, 2019

Signature of Plaintiff

Joseph A. Sikora

Printed Name of Plaintiff

JOSEPH A. SIKORA

### B. For Attorneys

Date of signing:

\_\_\_\_\_

Signature of Attorney

\_\_\_\_\_

Printed Name of Attorney

\_\_\_\_\_

Bar Number

\_\_\_\_\_

Name of Law Firm

\_\_\_\_\_

Street Address

\_\_\_\_\_

State and Zip Code

\_\_\_\_\_

Telephone Number

\_\_\_\_\_

## CIVIL COVER

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the provided by local rules of court. This form, approved by the Judicial Conference of the United States for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM)

Case 2:19-cv-12608

Judge: Hood, Denise Page

MJ: Grand, David R.

Filed: 09-05-2019 At 02:29 PM

CMP SIKORA v INTERNAL REVENUE SERVICE (sk)

## I. (a) PLAINTIFFS Joseph A. Sikora

(b) County of Residence of First Listed Plaintiff Washtenaw County  
(EXCEPT IN U.S. PLAINTIFF CASES)

County of Residence of First Listed Defendant Essex County  
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

(c) Attorneys (Firm Name, Address, and Telephone Number)

Attorneys (If Known)

## II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

<input type="checkbox"/> 1 U.S. Government Plaintiff	<input type="checkbox"/> 3 Federal Question (U.S. Government Not a Party)
<input checked="" type="checkbox"/> 2 U.S. Government Defendant	<input type="checkbox"/> 4 Diversity (Indicate Citizenship of Parties in Item III)

## III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

PTF	DEF	PTF	DEF	
<input checked="" type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input checked="" type="checkbox"/> 4
<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input checked="" type="checkbox"/> 5
<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

## IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<b>PERSONAL INJURY</b> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<b>PERSONAL INJURY</b> <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/ Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark
REAL PROPERTY	<b>CIVIL RIGHTS</b> <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/ Accommodations <input type="checkbox"/> 445 Amer. w/ Disabilities - Employment <input type="checkbox"/> 446 Amer. w/ Disabilities - Other <input type="checkbox"/> 448 Education	<b>Habeas Corpus:</b> <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <b>Other:</b> <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement	<input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act	<b>LABOR</b> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g))
				<b>SOCIAL SECURITY</b> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g))
				<b>FEDERAL TAX SUITS</b> <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609
				<input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes

## V. ORIGIN (Place an "X" in One Box Only)

<input checked="" type="checkbox"/> 1 Original Proceeding	<input type="checkbox"/> 2 Removed from State Court	<input type="checkbox"/> 3 Remanded from Appellate Court	<input type="checkbox"/> 4 Reinstated or Reopened	<input type="checkbox"/> 5 Transferred from Another District	<input type="checkbox"/> 6 Multidistrict Litigation - Transfer	<input type="checkbox"/> 8 Multidistrict Litigation - Direct File
-----------------------------------------------------------	-----------------------------------------------------	----------------------------------------------------------	---------------------------------------------------	--------------------------------------------------------------	----------------------------------------------------------------	-------------------------------------------------------------------

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

5th & 14th Amend, 42US ch.21 sec;1983, 1985, 26US sec;61, 83a, 18US; sec.241, ch.31 sec.641, ch.63 sec.1341

## VI. CAUSE OF ACTION

Brief description of cause:  
deprivation of rights; fraud leading to extortion

## VII. REQUESTED IN COMPLAINT:

<input type="checkbox"/> CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.	DEMAND \$ 1,500,000.00	CHECK YES only if demanded in complaint: <b>JURY DEMAND:</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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## VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

DOCKET NUMBER

DATE

SEPT. 5, 2019

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

APPLYING IFP

JUDGE

MAG. JUDGE

RECEIPT #

AMOUNT

**Sikora, Joseph (J.A.)**

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**From:** Deducts, P (P.)  
**Sent:** Monday, August 12, 2019 5:07 AM  
**To:** Sikora, Joseph (J.A.)  
**Subject:** FW: Federal Withholding Change  
**Attachments:** IRS Letter for Sikora.pdf

Exb #1

Good Morning,  
Please find the below request from our payroll specialist.

"Hello Mr. Sikora – Please refer to the attached letter from the IRS. The IRS gave us the directive for changing your tax status The W4 form was not used to change your tax status. As mentioned previously, this issue is between you and the IRS, not Ford Motor Company. Please give the IRS a call at (855) 839-2235"

Thank you.

---

CLEMENT ELISHA . S  
US Payroll Analyst  
Email: [pdeducts@ford.com](mailto:pdeducts@ford.com)  
Ford Net: 44285

**Confidentiality Note:** This electronic message contains information which may be confidential, legally privileged or otherwise protected from disclosure. This information is intended for the use of the addressee only. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution, printing or any other use or any action in reliance of this electronic message is strictly prohibited. If you have received this communication in error, please notify the sender and destroy the original message.

**Security Caveat:** Please be aware that your response to this specific email may not be secure. Do not use Internet browser associated email to send us communications which contain unencrypted confidential information (such as Bank account numbers, Credit card numbers or Social security numbers) as the integrity and security of the message cannot be guaranteed over the internet. If this type of information is contained in your email, it must be submitted using a secure format. Repeated failure to send confidential or sensitive information without encryption may result in rejection.

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**From:** Sikora, Joseph (J.A.)  
**Sent:** Thursday, August 01, 2019 1:04 PM  
**To:** Deducts, P (P.) <[pdeducts@ford.com](mailto:pdeducts@ford.com)>  
**Subject:** RE: Federal Withholding Change

Elisha, what is the status to my inquiry relating to my withholdings being changed without my permission ?

**From:** Deducts, P (P.) <[pdeducts@ford.com](mailto:pdeducts@ford.com)>  
**Sent:** Wednesday, June 19, 2019 11:34 AM  
**To:** Sikora, Joseph (J.A.) <[JSIKORA4@ford.com](mailto:JSIKORA4@ford.com)>  
**Subject:** RE: Federal Withholding Change

Hello,

We have forwarded your query to our specialist. We request you to allow additional 2-3 business day for them to research on the same and provide you the needed clarification and assistance in this regard.

Thank you.

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CLEMENT ELISHA . S  
US Payroll Analyst



POBox 149338 St 5501  
Austin TX 78714-9338

In reply refer to: 0866000000  
Nov. 01, 2018 LTR 2800C W2  
[REDACTED] 000000 00  
00089124  
BODC: NOBOD

Exb #2

FORD MOTOR COMPANY  
ONE AMERICAN ROAD STE 727E2  
DEARBORN MI 48126-2701



043799

Employer identification number: 38-0549190  
Employee: JOSEPH A SIKORA  
Social security number: [REDACTED]  
Form W-4

Dear FORD MOTOR COMPANY

NO EMPLOYER RESPONSE TO IRS REQUIRED

WHY WE ARE WRITING TO YOU

Our records show your employee, named above, may not be entitled to claim exempt status or more than a specified number of withholding allowances on Form W-4, Employee's Withholding Allowance Certificate. Therefore, your employee was selected for the Withholding Compliance Program. This is a "lock-in" letter that specifies the withholding rate and maximum number of withholding allowances permitted for the employee.

WHAT YOU NEED TO DO?

You must begin withholding income tax from this employee's wages based on the following withholding rates and allowances effective on the first pay period after Dec. 31, 2018:

Withholding rate (marital status): single  
Withholding allowances: 0000

DON'T ADJUST WITHHOLDING PRIOR TO THE DATE SHOWN ABOVE

This time period will provide your employee with an opportunity to dispute our determination before you adjust the withholding.

Don't honor any current or new Form W-4 from this employee UNLESS it results in MORE income tax withheld than the withholding rate and allowances listed above.

If the employee is working for you as of the date of this letter, you must provide the employee the enclosed "Employee's Copy" within 10 business days of receipt. (This 10-day timeframe refers to the employee's copy only. Please see the above effective date to start withholding the new withholding rate and allowances for the employee.) You can follow any reasonable business practice to furnish the

0866000000  
Nov. 01, 2018 LTR 2800C W2  
[REDACTED] 000000.00  
00089125

FORD MOTOR COMPANY  
ONE AMERICAN ROAD STE 727E2  
DEARBORN MI 48126-2701

"Employee's Copy" to the employee.

For Internal Use Only [REDACTED]

If the employee named above isn't currently performing services for you, you must still withhold based on this letter and give the attached Employee's Copy of this letter to the employee if:

- You will be paying wages subject to income tax withholding on or after the first pay period ending Dec. 31, 2018; OR
- You reasonably expect the employee to resume services for you within twelve (12) months from the date of this letter; OR
- The employee is on a bona fide leave of absence that doesn't exceed twelve (12) months; OR
- The employee has a right to reemployment by law or under contract.

#### WHAT TO DO IF THE EMPLOYEE NO LONGER WORKS FOR YOU

No action is required at this time. If the employee returns to work within twelve months, you must begin withholding income tax from the employee's wages based on the withholding rate stated in this letter.

#### THE LAW SUPPORT THESE ACTIONS

Internal Revenue Code (IRC) Section 3402 requires employers to withhold federal income tax. Under section 31.3402(f)(2)-1(g)(2) of the employment tax regulations, we may issue this letter to notify you that your employee isn't entitled to claim exempt status or claim more than the maximum number of withholding allowances shown above.

Under IRC Section 3403, every employer required to withhold federal income tax is liable for the payment of such tax. If you don't withhold federal income tax from your employee as instructed in this letter, you will be liable for paying the additional tax required to be withheld.

IRC Section 3403 also states that the employer shall not be liable to any person for the amount of any such payment. Thus, your employee doesn't have a "cause of action" (basis for legal action) against you to recover the amount of income tax withheld and/or prevent you from withholding the amount directed by IRS.

0866000000  
Nov. 01, 2018 LTR 2800C W2  
[REDACTED] 000000 00  
00089126

FORD MOTOR COMPANY  
ONE AMERICAN ROAD STE 727E2  
DEARBORN MI 48126-2701



For Internal Use Only [REDACTED]

043799

WHERE YOU CAN FIND ADDITIONAL INFORMATION

- Visit our website at [www.irs.gov](http://www.irs.gov) and search keyword "withholding compliance."
- Publication 15 (Circular E), Employer's Tax Guide
- Publication 51 (Circular A), Agricultural Employer's Tax Guide.
- For tax forms, instructions and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- AGAIN, NO EMPLOYER RESPONSE TO IRS REQUIRED

HOWEVER, IF YOU NEED TO CONTACT THE WITHHOLDING COMPLIANCE UNIT

You can contact the Withholding Compliance unit by:

- Calling 1-855-839-2235 weekdays between 8 a.m. and 5 p.m.; or
- Sending a fax to 855-202-8300; or
- Writing to the address listed below:

Internal Revenue Service  
Campus Collection, Andover  
Withholding Compliance Unit  
310 Lowell Street, Stop 837  
Andover, MA 01810

If you contact us, give us your telephone number with the hours we can reach you in case we need more information.

Keep a copy of this letter for your records.



VERIFY NAME, TAX ENTITIES, FILING STATUS ARE CORRECT FOR 2018 W-2 REPORTING. NAME ON PAYSTUB SHOULD MATCH SOCIAL SECURITY RECORDS. SEE YOUR PAYROLL COORDINATOR FOR CHANGES. IN JANUARY 2019, W-2S WILL BE MAILED TO ADDRESS OF RECORD AS OF 12/16/18.

1 of 4

Ford Motor Company  
One American Road  
Dearborn, MI 48126

**STATEMENT OF EARNINGS AND DEDUCTIONS**

CHECK NUMBER : 57616621

Ex 6 #3

FOR DEPOSIT ON 01-18-2019

**INSURANCE CODE - XX**

VACATION BALANCES		HOURLY RATES	
DESCRIPTION	HOURS	DESCRIPTION	AMOUNT
REGULAR PAID	6	BASE	34.840
EXC ABS PAID	7	WAGE PRG CTR	156.000
PRORATA PAID	0		
REGULAR DUE	74		
EXC ABS DUE	33		



VERIFY NAME, TAX ENTITIES, FILING STATUS ARE CORRECT FOR 2018 W-2 REPORTING. NAME ON PAYSTUB SHOULD MATCH SOCIAL SECURITY RECORDS. SEE YOUR PAYROLL COORDINATOR FOR CHANGES. IN JANUARY 2019, W-2S WILL BE MAILED TO ADDRESS OF RECORD AS OF 12/16/18.

2 of 4

Ford Motor Company  
One American Road  
Dearborn, MI 48126

### STATEMENT OF EARNINGS AND DEDUCTIONS

CHECK NUMBER : 57538826

FOR DEPOSIT ON 01-11-2019

**INSURANCE CODE - XX**

VACATION BALANCES		HOURLY RATES	
DESCRIPTION	HOURS	DESCRIPTION	AMOUNT
REGULAR PAID	6	BASE	34.840
EXC ABS PAID	7	WAGE PRG CTR	156.000
PRORATA PAID	0		
REGULAR DUE	74		
EXC ABS DUE	33		



VERIFY NAME, TAX ENTITIES, FILING STATUS ARE CORRECT FOR 2018 W-2 REPORTING. NAME ON PAYSTUB SHOULD MATCH SOCIAL SECURITY RECORDS. SEE YOUR PAYROLL COORDINATOR FOR CHANGES. IN JANUARY 2019, W-2S WILL BE MAILED TO ADDRESS OF RECORD AS OF 12/16/18.

3 of 4

Ford Motor Company  
One American Road  
Dearborn, MI 48126

## STATEMENT OF EARNINGS AND DEDUCTIONS

CHECK NUMBER : 57481884

FOR DEPOSIT ON 01-04-2019

**INSURANCE CODE - XX**

VACATION BALANCES		HOURLY RATES	
DESCRIPTION	HOURS	DESCRIPTION	AMOUNT
REGULAR PAID	6	BASE	34.840
EXC ABS PAID	7	WAGE PRG CTR	156.000
PRORATA PAID	0		
REGULAR DUE	74		
EXC ABS DUE	33		



VERIFY NAME, TAX ENTITIES, FILING STATUS ARE CORRECT FOR 2018 W-2 REPORTING. NAME ON PAYSTUB SHOULD MATCH SOCIAL SECURITY RECORDS. SEE YOUR PAYROLL COORDINATOR FOR CHANGES. IN JANUARY 2019, W-2S WILL BE MAILED TO ADDRESS OF RECORD AS OF 12/16/18.

4 of 4

Ford Motor Company  
One American Road  
Dearborn, MI 48126

STATEMENT OF EARNINGS AND DEDUCTIONS

CHECK NUMBER : 57428150

FOR DEPOSIT ON 12-28-2018

**INSURANCE CODE - XX**

VACATION BALANCES		HOURLY RATES	
DESCRIPTION	HOURS	DESCRIPTION	AMOUNT
REGULAR PAID	6	BASE	34.840
EXC ABS PAID	0	WAGE PRG CTR	156.000
PRORATA PAID	0		
REGULAR DUE	74		
EXC ABS DUE	40		

POBox 149338 St 5501  
Austin TX 78714-9338

In reply refer to: 0866000000  
Nov. 01, 2018 LTR 2801C W3  
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00287865

BODC: NOBOD

Exb #4

JOSEPH A SIKORA  
19615 BETHEL CHURCH RD  
MANCHESTER MI 48158-8721



043909

Social security number:  
Employer: FORD MOTOR COMPANY  
Employer identification number: 38-0549190

Dear JOSEPH A SIKORA

#### WHY WE ARE WRITING TO YOU

Generally, the amount your employer withholds for federal income tax is based on your Form W-4, Employee's Withholding Allowance Certificate. However, the IRS may review whether you are entitled to claim exempt status or a certain number of withholding allowances.

We determined you aren't entitled to claim exempt status or more than a specified number of withholding allowances; therefore, you were selected for the Withholding Compliance Program.

#### INSTRUCTIONS WE GAVE YOUR EMPLOYER(S)

We sent your employer a "lock-in letter" instructing your employer to begin withholding income tax from your wages based on the following withholding rate (marital status) and allowances:

Withholding Rate (Marital Status): single  
Withholding Allowances: 0000

We also instructed your employer(s) not to honor your current Form W-4 or a new Form W-4 from you, UNLESS it results in MORE withholding than at the withholding rate and withholding allowances listed above.

#### WHAT THIS CHANGE MEANS FOR YOU

This change in your withholding rate (marital status) and/or withholding allowances will increase the amount of tax withheld from your wages.

#### IF YOU DON'T AGREE

- You can request a review of our determination. You can call us at the number listed below within 30 days from the date of this letter. We will consider your explanation why you are entitled to a different withholding rate and/or number of withholding allowances (or exempt status). If you file jointly, we will need to determine

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JOSEPH A SIKORA  
19615 BETHEL CHURCH RD  
MANCHESTER MI 48158-8721



#### HOW YOU CAN BE RELEASED FROM THE WITHHOLDING COMPLIANCE PROGRAM

043909

You must continue to file returns and pay your tax due. If you timely meet all your filing and payment obligations for three consecutive years, you can request that we release you from the Withholding Compliance Program.

#### WHERE YOU CAN FIND ADDITIONAL INFORMATION

- Visit our website at [www.irs.gov](http://www.irs.gov) and search keyword "withholding compliance."
- Publication 505, Tax Withholding and Estimated Tax
- For tax forms, instructions and publications, visit [www.irs.gov](http://www.irs.gov) or call 800-TAX-FORM (800-829-3676).

#### HOW TO CONTACT THE WITHHOLDING COMPLIANCE UNIT

You can call the Withholding Compliance Unit, weekdays between 8 a.m. and 5 p.m. at 1-855-839-2235 .

You can send us the information by fax. Our fax number is 855-202-8300. Include a cover sheet with the following information:

Date:

Name:

Phone number and hours we can reach you:

Social security number:

Number of faxed pages:

You can write to us at the address listed below:

Internal Revenue Service  
Campus Collection, Andover  
Withholding Compliance Unit  
310 Lowell Street, Stop 837  
Andover, MA 01810

When you write, include this letter and provide in the spaces below, your telephone number and the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_



Department of the Treasury  
Internal Revenue Service  
Fresno, CA 93888-0023

350951.875621.166157.26130 1 AB 0.408 954



Notice	CP59
Tax Year	2016
Notice date	August 6, 2018
Social Security number	XXX-XX-3900
To contact us	1-800-829-0922
Your Caller ID	981010
Select code	38
Page 1 of 4	89H

JOSEPH A SIKORA  
8715 SHARON HOLLOW RD  
MANCHESTER MI 48158-8661

350951

Exb #5

Message about your 2016 Form 1040

## You didn't file a Form 1040 tax return

Our records show that you haven't filed your tax return for the tax year ending on December 31, 2016.

### What you need to do immediately

If you are required to file a tax return for 2016, please do so immediately.

- Complete and sign all required tax forms, include a payment for any taxes due, and mail us your return using the envelope provided.
- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit [www.irs.gov/Payments](http://www.irs.gov/Payments) for more information about:
  - Installment and payment agreements—download required forms or save time and money by applying online if you qualify
  - Automatic payment deductions from your bank account
  - Payroll deductions
  - Credit card payments

Or, call us at 1-800-829-0922 to discuss your options.

- You risk losing your refund if you don't file your return. If you are due a refund for withholding or estimated taxes, you must file your return to claim it by April 15, 2020 and any extension of time to file. The same rule applies to a right to claim tax credits such as the Earned Income Credit.

### Or if you don't think you had to file a tax return for 2016

Complete the Response form on Page 3 to indicate whether any of the circumstances below apply to you. Send us the form in the enclosed envelope.

Indicate whether:

- You already filed a tax return for 2016 (if so, send us a signed and dated copy of the return along with your Response form).
- You don't think you are required to file for one of the reasons listed on Page 3.

Notice	CP59
Tax Year	2016
Notice date	August 6, 2018
Social Security number	XXX-XX-3900
Page 2 of 4	89H

### If we don't hear from you

- If you don't file a tax return, or dispute this notice if you feel you've received it in error, you may owe penalty and interest charges on the amount of tax due.
- You may continue to accrue penalties and interest charges on the amount of tax due.

### Next Steps

We will contact you again if:

- We need additional information or clarification about your tax return.
- We determine that you do need to file a tax return for 2016.

### Additional information

- Visit [www.irs.gov/cp59](http://www.irs.gov/cp59)
- For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- If you are outside the country and need assistance, please call 01-267-941-1000 (not a toll free number), or visit [www.irs.gov](http://www.irs.gov).
- You may qualify for assistance from a professional tax assistant at a Low Income Taxpayer Clinic that provides help at little or no charge. For additional information, download the Low Income Taxpayer Clinic List (Publication 4134) from [www.irs.gov](http://www.irs.gov) or call 1-800-829-3676 to request a copy.
- If you had a mortgage interest debt reduced or discharged due to restructuring or foreclosure, you may qualify for tax relief under the Mortgage Forgiveness Debt Relief Act. For additional information, download Publication 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments, from [www.irs.gov](http://www.irs.gov) or call 1-800-829-3676.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

Fold Here

## Response form

Complete both sides of this form and send it to us in the enclosed envelope. Be sure our address shows through the window.

### Provide your contact information

If your address has changed, please make the changes below.

JOSEPH A SIKORA  
8715 SHARON HOLLOW RD  
MANCHESTER MI 48158-8661

<input type="checkbox"/> Primary phone	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m. Best time to call	<input type="checkbox"/> Secondary phone	<input type="checkbox"/> a.m. <input type="checkbox"/> p.m. Best time to call
----------------------------------------	----------------------------------------------------------------------------------	------------------------------------------	----------------------------------------------------------------------------------

### 1. Indicate whether any of the following circumstances apply to you



Department of the Treasury  
Internal Revenue Service  
PO BOX 24035  
FRESNO CA 93779-4035

053385.889949.231314.27974 1 AB 0.408 926



Notice	CP518
Tax Year	2016
Notice date	September 24, 2018
Social Security number	XXX-XX-3900
To contact us	1-800-829-0922
Select code	38
Page 1 of 6	



JOSEPH A SIKORA  
19615 BETHEL CHURCH RD  
MANCHESTER MI 48158-8721150

053385

We still haven't received your 2016 Form 1040

## You must file your 2016 tax return

We sent you previous notices asking you to file your Form 1040 for 2016. However, we still haven't received a response from you.

### What you need to do immediately

#### File your 2016 tax return electronically or by mail

- Complete and sign your return, provide your current address, include a payment for any tax due, and mail it to us in the enclosed envelope.
- File electronically through an e-file provider (only available within 2 years of the original due date of the return).
- Pay online now at [www.irs.gov/payments](http://www.irs.gov/payments) or mail a payment with your return.

If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Review all of our payment options in the payment options section of this notice.

#### If you think we made a mistake

Complete the enclosed Response form to tell us you already filed a return or why you think you don't have to file one. Mail your completed Response form to us in the enclosed envelope.

### If we don't hear from you

- We may determine your tax for you.
- Penalty and interest charges will accrue on any unpaid balance we determine you owe.
- You risk losing your refund if you don't file your return. If you are due a refund for withholding or estimated taxes, you must file your return to claim it by April 17, 2020, plus any extensions of time to file. The same rule applies to the right to claim tax credits such as the Earned Income Credit.
- If we owe you a refund for another tax year, your unfiled return may delay your refund payment from for the other year.



Notice	CP518
Tax Year	2016
Notice date	September 24, 2018
Social Security number	XXX-XX-3900
Select code	38
Page 2 of 6	

## Payment options

### Pay now electronically

We offer free payment options to securely pay your tax bill directly from your checking or savings account. When you pay online or from your mobile device, you can:

- Receive instant confirmation of your payment
- Schedule payments in advance
- Modify or cancel a payment before the due date

You can also pay by debit or credit card for a small fee. To see all of our payment options, visit [www.irs.gov/payments](http://www.irs.gov/payments).

### Payment plans

If you can't pay the full amount you owe, pay as much as you can now and make arrangements to pay your remaining balance. Visit [www.irs.gov/paymentplan](http://www.irs.gov/paymentplan) for more information on installment agreements and online payment agreements. You can also call us at 1-800-829-0922 to discuss your options.

### Offer in Compromise

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. If we accept your offer, you can pay with either a lump sum cash payment plan or periodic payment plan. To see if you qualify, use the Offer in Compromise Pre-Qualifier tool on our website. For more information, visit [www.irs.gov/offers](http://www.irs.gov/offers).

### Account balance and payment history

For information on how to obtain your current account balance or payment history, go to [www.irs.gov/balanceddue](http://www.irs.gov/balanceddue).

If you already paid your balance in full within the past 21 days or made payment arrangements, please disregard this notice.

If you think we made a mistake, call 1-800-829-0922 to review your account.

## About your return

We received income information for your 2016 tax return.

## Income reported by others

We received income information about you from others (such as your employers, banks, mortgage holders, etc.). This information indicates that you should file a tax return for the tax year shown above.

### If you need wage and income information

You can request a wage and income transcript on Form 4506-T (Request for Transcript of Tax Return), which is available electronically at [www.irs.gov/formspubs](http://www.irs.gov/formspubs). You can also find more information about requesting transcripts at [www.irs.gov/transcript](http://www.irs.gov/transcript).

Please keep in mind that you must include all income you receive on your yearly return, whether it was reported to us or not. Income includes any cash transactions, self-employment income, or miscellaneous income you received from others. Please file your 2016 tax return and any other tax returns you haven't filed.



Department of the Treasury  
Internal Revenue Service  
PO BOX 24035  
FRESNO CA 93779-4035

Notice	CP518
Tax Year	2016
Notice date	September 24, 2018
Social Security number	XXX-XX-3900
To contact us	1-800-829-0922
Select code	38
Page 5 of 6	



INTERNAL REVENUE SERVICE  
PO BOX 24035  
FRESNO CA 93779-4035

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## Response form

If you've already filed your 2016 return, or don't think you had to file one, complete both sides of this form, and mail it to us using the enclosed envelope. Be sure our address shows through the window.

### Provide your contact information

If your address has changed, please make the changes below.

JOSEPH A SIKORA  
19615 BETHEL CHURCH RD  
MANCHESTER MI 48158-8721150

a.m.  
 p.m.

a.m.  
 p.m.

Primary phone number      Best time to call      Secondary phone number      Best time to call

### 1. Indicate which of the following circumstances apply to you

If you already filed a tax return

I already filed my tax return for 2016, and completed the information below. If it has been more than 8 weeks since you filed your return, please enclose a signed and dated copy of the return as verification.

Name(s) shown on return

Form(s) filed

Tax return year(s)

Tax return date(s)

Your Social Security number(SSN)

Spouse's Social Security number(SPSSN)

If the person addressed on this notice is deceased

Date of death: \_\_\_\_\_

I already filed a form 1041, Income Tax Return for Estates and Trusts, instead of a Form 1040

Name shown on tax return

Employer Identification number (EIN) listed on form 1041

Tax return year(s)



Notice	CP518
Tax Year	2016
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Select code	38
Page 6 of 6	

Indicate which of the following circumstances apply to you -continued

**If you don't think you had to file a tax return for 2016**

Explain why you don't think you are required to file a tax return for 2016.

**Note:** the answers to these questions apply to the 2016 tax year only.

**My filing status was:**

- Head of Household
- Married filing jointly
- Married filing separately
- Single
- Qualified widow(er) with dependent child

**The following applied to me:**

- I was 65 or older
- I am blind
- My spouse was 65 or older
- My spouse is blind
- I am not a U.S. citizen or permanent resident
- My work was performed in another country
- I could be claimed as a dependent on someone else's tax return

My total income

Reason for not filing

**If you have a refund from a prior year that you applied to your 2016 taxes or estimated tax payments for 2016 taxes**

- I want to apply the credit to another tax return:

**Note:** You must file a return for 2016 to apply the prior year credit.

Tax form number Tax year ending SSN

- I want to receive the credit as a refund check.

**Note:** You must file a tax return to be eligible for a refund even though you might not be required to file.

**2. Please sign and mail to us**

Under penalties of perjury, to the best of my knowledge and belief, I declare that all information I provided on this form, as well as all of the information in my attached income tax return and accompanying schedules and statements, is true, correct, and complete.

Signature

Date

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FORD MOTOR COMPANY  
ONE AMERICAN ROAD STE 727E2  
DEARBORN MI 48126-2701

Ex6 #6

EMPLOYEE'S COPY

Employee: JOSEPH A SIKORA  
Social security number:  
Employer: FORD MOTOR COI

Dear JOSEPH A SIKORA

WHY WE ARE WRITING TO YOU?

Generally, the amount your employer withholds for federal income tax is based on your Form W-4, Employee's Withholding Allowance Certificate. However, the IRS may review whether you are entitled to claim exempt status or a certain number of withholding allowances.

We determined that you aren't entitled to claim exempt status or more than a specified number of withholding allowances. Therefore, you were selected for the Withholding Compliance Program.

INSTRUCTIONS WE GAVE YOUR EMPLOYERS

We sent your employer a "lock-in letter" instructing your employer to begin withholding income tax from your wages based on the following withholding rate (marital status) and withholding allowances:

Withholding rate (marital status): single  
Withholding allowances: 0000

We also instructed your employers not to honor your current Form W-4 or a new Form W-4 from you, UNLESS it results in MORE withholding than at the withholding rate and withholding allowances shown above.

WHAT THIS CHANGE MEANS FOR YOU

This change in your withholding rate (marital status) and/or withholding allowances will increase the amount of tax withheld from your wages.

IF YOU DON'T AGREE

- You can request a review of our determination. You can call us at the number listed below within 30 days from the date of this letter. We will consider your explanation why you are entitled to a different withholding rate and/or number of withholding allowances (or exempt status). If you file jointly, we will need

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DEARBORN MI 48126-2701

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to determine the total number of withholding allowances you and your spouse are entitled to claim.

For Internal Use Only

- When you call, have the following information available. If you file jointly, you must have the same information available for your spouse.
  1. Form W-4 and worksheets. (You must complete the "Two Earners/ Multiple Jobs Worksheet" on the back of the Form W-4, if you have more than one job or your spouse works.)
  2. Most current pay stubs for all jobs.
  3. Number of withholding allowances you (and your spouse) are currently claiming on your Form(s) W-4.
  4. The social security number and date of birth for all dependents you are entitled to claim.
  5. A copy of the most recent tax return due, including all schedules, forms and attachments.
  6. If you file jointly, your spouse's complete name, social security number (SSN), and current employer.
- If you prefer you can write to us at the address listed below. Send a written statement requesting a redetermination and the information above to support your claim that you are entitled to a different withholding rate (marital status) and/or number of withholding allowances (or exempt status).
- If the information justifies a change to the withholding rate (marital status) and/or withholding allowances shown above, we will instruct your employer(s) to adjust your income tax withholding accordingly.

YOU COULD BE ASSESSED A PENALTY

If there is no reasonable basis to justify the withholding rate (marital status), withholding allowances, or exempt status claimed on the Form W-4 you furnished to your employer, you may be subject to a \$500 civil penalty under Internal Revenue Code Section 6682 for making a false statement about your withholding.

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DEARBORN MI 48126-2701

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When you write, include this letter and provide in the spaces below, your telephone number and the hours we can reach you. Keep a copy of this letter for your records.

Telephone number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

For Internal Use 0

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Nov. 01, 2018 LTR 2800C W2  
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FORD MOTOR COMPANY  
ONE AMERICAN ROAD STE 727E2  
DEARBORN MI 48126-2701

For Internal Use Only

We aren't making a determination of your ultimate tax liability. You pay federal income tax through withholding or by making estimated tax payments throughout the year. Estimated tax is the method that can be used to pay tax on income that's isn't subject to withholding. If you don't pay enough tax throughout the year, you may have to pay a penalty for underpayment of estimated tax.

HOW YOU CAN BE RELEASED FROM THE WITHHOLDING COMPLIANCE PROGRAM

You must continue to file returns and pay your tax due. If you timely meet all your filing and payment obligations for three consecutive years, you can request that we release you from the Withholding Compliance Program.

WHERE YOU CAN FIND ADDITIONAL INFORMATION

- Visit our website at [www.irs.gov](http://www.irs.gov) and search keyword "withholding compliance."
- Publication 505, Tax Withholding and Estimated Tax.
- For tax forms, instructions and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

HOW TO CONTACT THE WITHHOLDING COMPLIANCE UNIT

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You can send us the information by fax. Our fax number is 855-202-8300. Include a cover sheet giving the following information:

Date:  
Name:  
Phone number and hours we can reach you:  
Social security number:  
Number of faxed pages:

You can write to us at the address listed below:

Internal Revenue Service  
Campus Collection, Andover  
Withholding Compliance Unit  
310 Lowell Street, Stop 837  
Andover, MA 01810

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FORD MOTOR COMPANY  
ONE AMERICAN ROAD STE 727E2  
DEARBORN MI 48126-2701



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\*\*Employer: Provide this letter to your employee within 10 days of receipt.\*\*